

HOUSE BILL 2132

By Marsh

AN ACT to amend Tennessee Code Annotated, Title 7,
Chapter 4, Part 1, relative to tourist
accommodation tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-4-102(a), is amended by adding
the following as a new subdivision:

() In addition to the tax authorized in subdivision (a)(1), there is hereby
authorized an additional privilege tax upon the privilege of occupancy in a hotel of each
transient in an amount not to exceed three percent (3%) of the consideration charged by
the operator in metropolitan counties having a population less than twenty-five thousand
(25,000), according to the 2020 federal census or a subsequent federal census. The tax
so imposed is a privilege tax upon the transient occupying the room and is to be
collected and distributed as provided in this chapter, and the tax must be approved by
ordinance of the metropolitan council.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.